



Resources for Exempt Organizations



Customer Education & Outreach

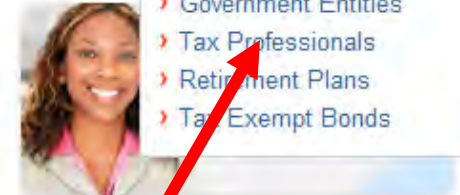
CE&O's mission is to help educate customers about their tax responsibilities.

Free educational products include:

- IRS Video Portal
- Workshops, Webinars and phone forums
- *EO Update* Newsletter
- EO Select Check
- StayExempt.irs.gov
- Publications
- IRS.gov
- And more!

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- › Individuals
- › Businesses
- › **Charities & Non-Profits**
- › Government Entities
- › Tax Professionals
- › Retirement Plans
- › Tax-Exempt Bonds



Forms and Pubs

- › 941
- › 4506-T
- › 1040
- › SS-4
- › 2848
- › More ...
- › W-2
- › W-8BEN
- › Pub 15
- › W-4
- › W-9

Hot Topics

- › Free File: File your return for free
- › Pay Your Tax Bill
- › Earned Income Tax Credit
- › Affordable Care Act Tax Provisions
- › More ...

Tools

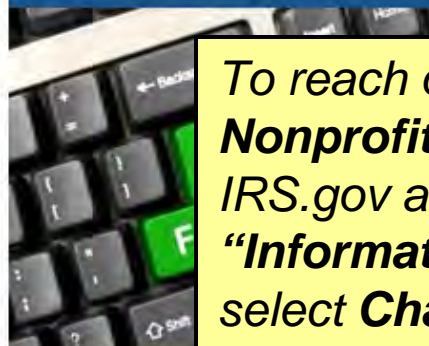
- › Request an Electronic Filing PIN
- › Order a Return or Account Transcript
- › Use the Interactive Tax Assistant
- › Apply for an EIN Online
- › First Time Homebuyer Credit Look-up
- › More ...

Filing & Payment



News

- Hurricane Sandy Relief Extended for Some NJ and NY Victims
- Statement on Court Ruling Related to Return Preparers
- Penalty Relief for Farmers and Fishermen
- › More ...

[2013 Filing Season](#)[2013 Free File, e-File](#)[2013 EITC](#)[Offshore Disclosure](#)[Identity Theft](#)

To reach our **Charities and Nonprofits** page, go to [IRS.gov](#) and click **"Information for..."** then select **Charities & Nonprofits**.

software or online fillable

file right the first time.

2013
and how to check on

Social Media



Welcome to Free File!



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Charities & Non-Profits

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Tax Information for Charities & Other Non-Profits



[EO Current Topics & News](#)

Recent developments affecting tax-exempts

[Annual Reporting & Filing](#)

990-series forms, requirements, and filing tips

[How to Apply to Be Tax-Exempt](#)

What new organizations need to know

[Revoked? Reinstated? Learn More](#)

Information about the automatic revocation process and how to be reinstated. NEW: Information for credit unions.

[Education, Workshops and Seminars](#)

IRS programs and materials for non-profit organizations

[EO Select Check](#)

Search for a tax-exempt's status

[StayExempt.IRS.gov](#)

Tax basics for exempt organizations

[How to Stay Exempt](#)

Resources for tax-exempt nonprofit organizations

[About Us](#)

Charities & Non-Profits Topics

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Find the latest developments affecting EOs by selecting EO Current Topics & News.

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Charity and Nonprofit Audits



This web page will explain the IRS audit process for charities and other nonprofit organizations. IRS Exempt Organizations is continuously exploring how to improve our service to charities and other nonprofit organizations, and we hope you will find the information on this page useful.

You've probably reached this page because your charity or other nonprofit organization received a letter or phone call from IRS [Exempt Organizations \(EO\) Examinations](#) saying it had been selected for a review of its returns. The type of review is one of the following:

- [Audits](#): The IRS conducts two types of audits--
 - [Field audit \(or examination\)](#): If the initial contact letter sets up an appointment for an IRS agent to visit the organization's premises, the IRS is conducting a field audit.
 - [Office/correspondence audit \(or examination\)](#): If the letter asks you to deliver documents to an IRS office by mail, the IRS is conducting a correspondence audit.
- [Non-audits](#): If the letter indicates the IRS is conducting a [compliance check](#), then you're not being audited.

Note: The IRS also sometimes asks organizations to complete questionnaires to help us better understand how organizations satisfy federal tax law requirements. Neither compliance checks nor compliance check questionnaires are audits.

Organizations are [selected for reviews](#) for a variety of reasons, and the [scope of the audit or compliance check](#) will vary based on the type of review.

An audit starts with the initial contact and continues until a closing letter is issued. A compliance check or compliance check questionnaire starts with the initial contact. The IRS may contact the organization again if the IRS needs further information, or if the organization does not respond to the compliance check or questionnaire. The IRS typically issues a closing letter at the end of a compliance check, but not at the end of a compliance check questionnaire.

- [Initial contact and letter](#)
- [Review of requested items](#)
- [Closing conference and letter](#)

Taxpayer rights:

You can also find the EO Audit page at IRS.gov by searching "Charity and Nonprofit Audits"

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Calendar of Events



Upcoming Events

IRS Exempt Organizations offers specialized education programs to help exempt organizations understand their tax responsibilities. The list below provides information about events on exempt organizations topics, and links to detailed information, including registration websites, for scheduled programs.

[Webinars](#) - EO tax law programs from your computer

Register now for free webinar on churches and religious organizations - July 26, 2012.

[Phone forums](#) - Free phone forums featuring IRS employees discussing exempt organizations topics.

Register now for phone forum on exempt organizations and gaming - July 18, 2012.

[Workshops](#) - Small and Medium-Sized Exempt Organizations - face-to-face programs on exempt organizations tax issues

[Conferences](#) - presented or sponsored by IRS Exempt Organizations

[Nationwide Tax Forums](#) - the latest word from IRS leadership and other experts in the exempt organizations tax law field

Additional information

- [Materials from past events](#)
- On-line educational programs available anytime at www.stayexempt.irs.gov


Page Last Reviewed or Updated: 2012-08-02

Educational activities are specially designed for the EO community.



IRS Video Portal

irsvideos.gov



Internal Revenue Service
United States Department of the Treasury

Search:

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TOPICS

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New Non-Profits

Send us your comment


[Starting and Operating Charities for Disaster Relief - Webinar \(May 30, 2012\)](#)
Explains the basic requirements for starting a tax-exempt charity and the ways new and existing organizations can properly provide disaster relief under federal tax rules, so these organizations do not risk losing their tax-exempt status.
2 months ago
VIDEO ~ 1 hr

[Starting off Right - What New NON-501\(c\)\(3\) Organizations Need to Know \(February 24, 2011\)](#)
Provide information for new nonprofits, including: 501(c)(4) - Social Welfare groups 501(c)(5) - Labor, Agricultural & Horticultural 501(c)(6) - Business Leagues 501(c)(7) - Social Clubs 501(c)(8) - Fraternal Beneficiary Societies 501(c)(10) - Domestic Fraternal Societies.
1 year ago
VIDEO ~ 1 hr

[Starting off Right - What New 501\(c\)\(3\) Organizations Need to Know - Webinar \(April 28, 2011\)](#)
Started a new 501(c)(3)? Keep it on track with this helpful webinar.
1 year ago
VIDEO ~ 1 hr

[All Presentations](#) [All Webinars](#) [All Phone Forums](#)

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EXEMPT ORGANIZATIONS



2013 EO Workshops/Live Events

Find a workshop in your area. Events go on year round.

Location	Dates	Registration Website
Gainesville, FL Hosted by Santa Fe College/College of Central Florida with the Nonprofit Center of Central Florida and the Nonprofit Business Center	March 13, 2013	Gainesville registration site Flier
Ocala, FL Hosted by Santa Fe College/College of Central Florida with the Nonprofit Center of Central Florida and the Nonprofit Business Center	March 14,, 2013	Ocala registration site Flier
Saint Louis, MO Hosted by UMSL	April 30, 2013	Coming soon
Springfield, MO Hosted by Missouri State University	May 2, 2013	coming soon

Specialized speaker request? Send an email to tege.eo.ceo@irs.gov

- Minimum of 100 people or 75 organizations - if travel is required
- Requests must come from a nonprofit entity or government entity



Current Edition of Exempt Organizations Update



EO Update is a periodic newsletter with information for tax-exempt organizations and tax practitioners - attorneys, accountants, and others - who represent them, from Exempt Organizations (Tax-Exempt and Government Entities) at the IRS.

Issue	Highlights	Release Date
2013-2	Inside This Issue <ol style="list-style-type: none">1. EO's Annual Report and Workplan for the current fiscal year are now available2. IRS issues proposed regulations on shared responsibility provisions of the Affordable Care Act3. Legislative changes affecting EOs4. Voluntary Classification Settlement Program modified5. 2013 updated procedures	1/25/2013

Browse the newsletter [archive](#) or [subscribe](#) to future editions.

*Register for
the **EO**
UPDATE!*

*It's **FREE**
and it keeps
you up to
date with
what's
happening in
EO.*



Exempt Organizations Select Check

[Exempt Organizations Select Check Home](#)

Exempt Organizations Select Check

Click on one of the buttons below to search for:

1. Organizations eligible to receive tax-deductible contributions (Pub. 78 data),
2. Organizations whose federal tax exemption was automatically revoked for not filing a Form 990-series return or notice for three consecutive years, or
3. Form 990-N (e-Postcard) filers and filings.

Limit search to organizations that (select only one):

- ☐ [Are eligible to receive tax-deductible contributions](#) ☐ [Were automatically revoked](#) ☐ [Have filed Form 990-N \(e-Postcard\)](#)

Note: To search for other information on the IRS website, please use the site search located on the top right of your screen.

organization, users may download a complete list of each of the three types of organizations through *Exempt Organizations Select Check*.

Charities & Non-Profits Topics

- Life Cycle
- Search for Charities
- A-Z Site Index

Exempt Organizations
Select Check Tool



*Check out EO's new on-line
exempt org search tool.*

It's updated monthly!



StayExempt.irs.gov

IRS Stay Exempt
Tax Basics for Exempt Organizations

Home New Organizations Existing Organizations In-depth Topics

Search

Accessibility OFF

Welcome to Stay Exempt
an IRS site created especially
for 501(c)(3) organizations

How to apply for tax-exempt status
Maintaining your tax-exempt status
Expand your exempt organization knowledge

New Organizations Existing Organizations In-depth Topics







RESOURCE LIBRARY SITE MAP PRIVACY ACCESSIBILITY ABOUT US FAQs CONTACT US WEBMASTER GET HELP

This is one of the best ways to learn what's important to exempt organizations



StayExempt.irs.gov

*StayExempt
includes 21
online
courses.*

Action	Title	Runtime
 PLAY	Presentation 1: Navigating IRS Resources for Tax-Exempt Organizations Published: June 30, 2011 Ever wonder what the IRS Web site contains for exempt organizations? This mini-course will show you what's available and how to find it. Download Printable PDF Presentation Download Playable PDF Presentation	07:06
 PLAY	Presentation 2: Political Campaigns and Charities: The Ban on Political Campaign Intervention Published: June 30, 2011 A 501(c)(3) organization jeopardizes its exempt status when it intervenes in a political campaign. This mini-course provides examples of prohibited activities and explains steps an organization should take to avoid an inadvertent violation. Download Printable PDF Presentation Download Playable PDF Presentation	15:57
 PLAY	Presentation 3: The Wonderful World of Foundation Classification Published: September 09, 2011 All 501(c)(3) organizations also have something called a foundation classification. This mini-course covers the basics of two of the more common types. Download Printable PDF Presentation Download Playable PDF Presentation	18:14
 PLAY	Presentation 4: Can I Deduct My Charitable Contributions? Published: September 09, 2011 Is this a question you hear from your donors? This brief overview of deductibility can help your exempt organization understand the rules of what is deductible and what is not. Download Printable PDF Presentation Download Playable PDF Presentation	20:43
 PLAY	Presentation 5: Preparing to File the New Form 990 Published: October 17, 2008 Beginning in the 2008 filing year, exempt organizations began working with a redesigned Form 990 or Form 990EZ. This course provides an overview of the changes, while the following four courses provide a line-by-line walkthrough of different sections of the form. Note that while these courses refer to the 2008 Form 990, the current 2009 Form 990 is very similar. Download Printable PDF Presentation Download Playable PDF Presentation	14:17
 PLAY	Presentation 6: The Redesigned Form 990 - Part I Published: October 17, 2008 In this mini-course, you'll receive general instructions for completing the heading and financial sections of Form 990. Note that although this course refers to the 2008 Form 990, the current 2009 form is very similar. Download Printable PDF Presentation Download Playable PDF Presentation	37:14

Charitable Organizations

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Life Cycle of an Exempt Organization



Organizations that meet the requirements of Internal Revenue Code section 501(a) are exempt from federal income taxation. In addition, charitable contributions made to some section 501(a) organizations by individuals and corporations are deductible under Code section 170.

This website provides information about points of intersection between organizations and the IRS. The content includes explanatory information, and links to forms that an organization may need to file with the IRS. The materials cover five stages in an organization's life cycle:

1. **Starting Out:** Creating an organization under state law, acquiring an employer identification number, and identifying the appropriate federal tax classification.
2. **Applying for Exemption:** Acquiring, completing, and submitting application forms; how the IRS processes applications; and getting help from the IRS during the application process.
3. **Required Filings:** Annual exempt organization returns, unrelated business income tax filings, and other returns and reports that an organization may have to file.
4. **Ongoing Compliance:** How an organization can avoid jeopardizing its tax-exempt status, disclosure requirements, employment taxes, and other ongoing compliance issues.
5. **Significant Events:** Audits, private letter rulings, and termination procedures.

Life Cycle pages are available for the following types of organizations:

- [Charitable organizations](#) (Code section 501(c)(3))
 - [Public charities](#)
 - [Private foundations](#)
- [Social welfare organizations](#) (section 501(c)(4))
- [Agricultural/horticultural organizations](#) (section 501(c)(5))
- [Labor organizations](#) (section 501(c)(5))
- [Business leagues \(trade associations\)](#) (section 501(c)(6))

EO's Life Cycle website is important to all non-profit entities.

Page Last Reviewed or Updated: 2013-01-28



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- [Academic Institutions Initiative](#)
- [Accountable Care Organizations \(ACOs\) and the Medicare Shared Savings Program \(MSSP\)](#)
- [Action Organization](#)
- [Advance Approval of Grantmaking Procedures](#)
- [Advance Ruling Process Elimination](#)
- [Advisory Committee on Tax Exempt and Government Entities \(ACT\) Reports](#)
- [Affordable Care Act of 2010](#)
 - [Affordable Care Act Tax Provisions](#)
 - [News Releases, Multimedia, Published Guidance](#)
- [Agricultural and Horticultural Organizations - 501\(c\)\(5\)](#)
- [Annual Electronic Filing Requirement of Small Exempt Organizations \(ePostcard\) see e-Postcard](#)
- [Annual Information Return see filing requirements](#)
- [Annual Reports and Work Plans](#)
- [Appeals Office Consideration](#)
 - [Publication 892, Exempt Organizations Appeal Procedures for Unagreed Issues](#)
 - [Fast Track Settlement of Examinations Issues](#)
- [Appeals to Courts](#)
- [Application Process](#)
 - [Applying for Tax-Exemption: An Overview StayExempt.org minicourse](#)
 - [Expediting Application Processing](#)
 - [Form 1023, Application for Recognition of Exemption Under Section 501\(c\)\(3\) of the Internal Revenue Code](#)
 - [Form 1023 Instructions](#)
 - [Form 1024, Application for Exemption Under Section 501\(a\)](#)
 - [Form 1024 Instructions](#)

The A-Z Site Index is one of our most helpful pages

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Frequently Asked Questions about Tax-Exempt Organizations



[Questions about the Annual Reporting Requirements for Exempt Organizations](#)

Insights into the Service's annual reporting requirements.

[FAQs about Issues of Interest to the General Public about Exempt Organizations](#)

Insights into issues of interest to the general public relating to tax-exempt organizations, including public availability of exempt organization returns.

[Questions About Operating as an Exempt Organization](#)

Insights into the operations of a tax-exempt organization.

[Exempt Organization Public Disclosure and Availability Requirements](#)

Insights into the rules which require tax-exempt organizations to disclose their exemption applications and annual returns.

[Automatic Exemption Revocation for Non-Filing: Frequently Asked Questions](#)

Questions and answers about the automatic revocation process for failure to file exempt organization returns

[FAQs: e-File for charities and nonprofits](#)

Frequently asked questions about e-file for charities and other nonprofit organizations

[FAQs about the Annual Form Filing Requirements for Section 527 Organizations](#)

Insights into the annual filing requirements for political organizations.

[Charitable Organizations Providing Disaster Relief - Questions and Answers](#)

Frequently asked questions about disaster relief provided by charitable organizations.

[Frequently Asked Questions: Form 1023](#)

Frequently asked questions about the June 2006 revision of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Look for "Frequently Asked Questions" in the A-Z Site Index.

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For More Information

Charities and Nonprofits page

For forms, publications, general information:

www.irs.gov/charities

Online Training Program

For 501(c)(3) organizations:

StayExempt.irs.gov

Outreach Event Requests

Tege.eo.ceo@irs.gov

General Questions

Account issues only:

1-877-829-5500 (toll free)